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will eliminate that requirement after ten years paying this \$50 or \$60 to an attorney

SENATOR CARPENTER: It would just seem to me that to have a lien there for ten years is...I would think, is long.

SENATOR WALDRON: Is what?

SENATOR CARPENTER: Is too long.

SENATOR WALDRON: If you want to shorten it, Senator, it is alright with me, but we thought ten years would be a reasonable time.

SENATOR CARPENTER: Then, for example, in the next you have got five years. You can sue within five years.

SENATOR WALDRON: Could what?

SENATOR CARPENTER: On line 7 it says, " provided that all inheritance tax shall be sued for within five years." Now, why five years.

SENATOR WALDRON: I don't know, Senator. That's in the law now. I don't know why that is. I'd have to find out for you.

SENATOR CARPENTER: All I am saying is that I think ten years is too long to have lien...

SENATOR WALDRON: Let, Senator Luedtke, maybe he can address himself to that.

SENATOR CARPENTER: OK.

SPEAKER: Senator Luedtke.

SENATOR LUEDTKE: Mr. President and members of the Legislature, in answer to your question, Senator Carpenter, on the five years that's in the law now and that's so that you do not have a clouting of title, a constant clouting of title. Before that five year provision was in there, you had numerous parcels of real estate in this state you could not get marketability of title because of that was hanging and you'd have the courts cluttered. You were talking about cluttering the courts up. You'd have the courts cluttered with cases covering inheritance tax determinations, most of which there would be no tax, but which you would have to go back into court. It would be great for the lawyers, but you would have to go back into the courts, clear, and have no tax, and clear the title so the abstract would show that it was clear for marketable title. That's why that was done.

SENATOR CARPENTER: ...say, Senator, is that it seemed to me that ten years....

SENATOR LUEDTKE: Because that's the federal limitation. That matches the federal statute of limitation on this same area.

SENATOR CARPENTER: So, the chances are if one had one, the other would have the same.

SENATOR LUEDTKE: Right.

SENATOR CARPENTER: Why do you have to sue within five years?

SENATOR WALDRON: Senator Luedtke will have to answer that question.

SENATOR CARPENTER: That's on line 8.

SENATOR LUEDTKE: Which is the question now...

SENATOR CARPENTER: It says, for example, that all inheritance